



OFFICE OF THE AUDITOR-GENERAL (STATE)


Block A, New Secretariat Complex, Oke-Mosan, P.M.B. 2028, Sapon, Abeokuta, Ogun State.

OGM/AUD/265/6

16 February, 2021

FINDINGS ON COVID-19 BUDGET EXECUTION REPORT (REVENUE AND EXPENDITURE) FOR FOURTH QUARTER, 2020

1. **PAYMENT VOUCHER DETAILS:** Despite our comments on the way and manner the information regarding the spending of funds is being written on the Payment Vouchers in the Third quarter, 2020 report, it is disheartening to see that there was no improvement. Narration should always be detailed as regard the purpose of expenditures.
 - * **Recommendation:** All Payment Voucher information should always be detailed enough and clearly explained.
2. **PALLIATIVE STORAGE/ SECURITY:** The review of the security measure put in place to secure the palliative from unscrupulous elements in our society needs to be enhanced. More security personnel need to be engaged to secure the entire warehouse where the palliative are kept. The secure networks at various warehouse now is poor.
 - * **Recommendation:** More armed security men should be put in place at the various storage Centers.
3. **STANDARDISATION OF EXPENDITURE CLASSIFICATION:** Audit Examination of the Payment Vouchers presented for audit scrutiny revealed that the classifications of Expenditures are not standardized. Activities and Events that took place have a standard treatment in the chart of Accounts.
 - * **Recommendation:** All items of expenditures should always be classified and treated according to the chart of Accounts.
4. **UNBUDGETED EXPENDITURE:** Audit scrutiny of the Records of the Palliative and other Revenue and Expenditures on Covid-19 revealed that both the Revenue and Expenditures were not planned and were therefore not included in the initial 2020 budget. This has led to the creation of revised and Covid-19 response budget for the State in year 2020.
 - * **Recommendation:** The Ministry of Budget and Planning should try to create adequate contingency funds in the budget and allocation of fund for such unforeseen circumstances in future.


Balogun A. L.
For Auditor-General,
Ogun State.